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OBSERVATIONS

ON THE

FINANCES AND TRADE

OF

I R E L A N D,

HUMBLY ADDRESSED

TO THE IMMEDIATE CONSIDERATION OF
GENTLEMEN OF LANDED INTEREST,

MORE PARTICULARLY TO

M E M B E R S

OF THE

HOUSE OF COMMONS.

D U B L I N :

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T O
G E N T L E M E N
O F
L A N D E D I N T E R E S T,
A N D P A R T I C U L A R L Y T O
M E M B E R S
O F T H E
H O U S E O F C O M M O N S.

G E N T L E M E N,

I ADDRESS myself to you, as being principally interested in the following Observations ; which, though suddenly thrown upon Paper, are authorised by the concurrent Opinions of the best commercial Writers, who, after mature Deliberation, have committed their Opinions to Print. As such I deliver them to your Protection, with the firmest Reliance, that if a Proposition of such infinite Importance, as I am about to make, should receive your Approbation, you will resolve (and I know you have Power) to carry it fully into Effect.

I have the Honour to be,

G E N T L E M E N,

Your Countryman,

And Well-Wisher.

The TITLES of the following WORKS are not, perhaps, sufficiently expressed in the Quotations, viz.

MR. *Locke's* Considerations of the Consequences of the lowering of Interest, and raising the Value of Money.

De Witt's Memoirs. *Ratisbon* Edit.

Sir *Walter Raleigh's* Observations on Trade.

Sir *Matthew Decker* on the Causes of the Decline of the Foreign Trade, consequently of the Value of the Lands of *Britain*, and on the Means to restore both.

A N A L Y S I S

OF THE FOLLOWING

CONSIDERATIONS.

LAND and Trade have but one Interest.

THE Value of Land principally ascertained by Foreign Markets.

TAXES and Restraints upon Manufactures fall ultimately upon Land.

THE Landed Gentleman ought to defend Trade from Taxes.

TAXES affecting Trade.	{	TAXES upon Importation of any Thing necessary in Manufactures.
		Taxes upon Importation generally.
		Taxes upon Necessaries of Home Consumption.
		Excises upon the Necessaries of Life.

MONOPOLIES.

RECAPITULATION.

THE Operation of such Taxes and Restrictions upon the Commerce of Great Britain.

THE Circumstances of *Ireland* as to Trade and Finance.

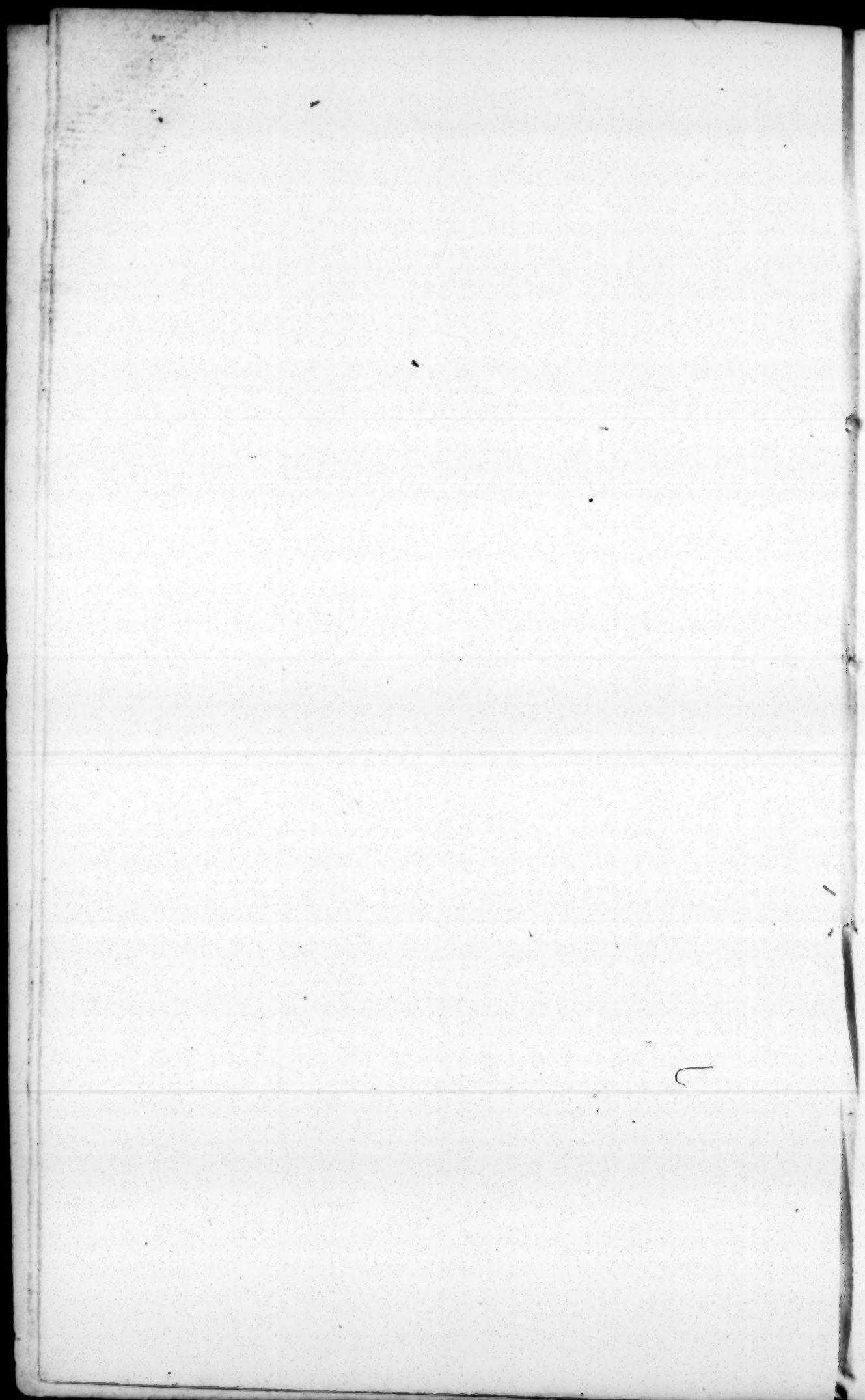
THE Plan of Taxation proposed.

THE Mode of collecting the Tax.

THE Advan- tages attend- ing it,	{	To Trade,
		To Land,
		To the Finances,
		To the Creditors of the Publick.

NOT inconsistent with the *West India* Trade.

GREAT BRITAIN would derive Benefit from the Trade of *Ireland*.



CONSIDERATIONS, &c.

THE Distinction of a landed and a commercial Interest, though in some Instances just, has given Countenance to much Error, and induced Gentlemen to believe that they could impose Taxes upon Commerce, without affecting the Value of Land. Whereas the Value of Land depends so much upon Commerce, that whatever Tax or Restraint you impose upon Trade, falls entirely, if not with double Weight, upon the landed Interest. This has been so little attended to, that it is worth while to consider for a Moment how it is that Commerce regulates the Value of Land.

FOREIGN Markets ascertain the Prices of Commodities in every Country where Trade is free^a; for if we would sell
abroad,

^a I say *where Trade is free*: because I speak with Exception to those Instances, where an artificial Price is created by Taxes imposed upon Home Consumption.

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abroad, we must suit our Prices to the Market; and in our Markets at home we must take Care not to be underfold by Strangers.

THE Price of any Manufacture, as sold, consists of two Parts; first the Value of the raw Material; secondly, the Expence bestowed upon it before it is exposed to sale. In the latter it must be observed that the Manufacturer, the Sailor, the Merchant, and every Person who is concerned

As is the Case in *Great Britain* with respect to her Importations from the *East* and *West Indies* and other Places. But even in those Instances it will be found, that the Price of such Goods, after abstracting the Tax and its Consequences, is regulated by their Value in Foreign Markets, to which they are exported with a Drawback, and sold untaxed.

Nor will the Riches of any Kingdom raise Prices in Proportion to its Wealth, as is too generally imagined, unless it be excluded from Commerce with the Rest of the World; for Strangers would bring Merchandise to the Markets of such a Kingdom, and the Manufacturers of that Kingdom would be underfold, unless they lowered their Prices to those of Foreigners. In short, if Trade be free, Prices will find their Level according to Prices in other Countries. And in Reality great Wealth would tend to make Manufactures cheap rather than dear; because it would make the Rate of Interest low: so that the Trader, paying less for the Capital upon which he trades, could afford to sell at lower Prices.

in

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in preparing the Manufacture, or bringing it to Market, must have a sufficient Profit, otherwise the raw Material will remain in its original State, and the whole Expence being deducted from the Price of the Manufacture, ascertains the Value^b of the raw Material.

THE Value of Land is ascertained by its Produce; and it necessarily follows, that the Value of the raw Material used in any Manufacture, ascertains the Value of the Land which produced it.

BUT should a Tax be imposed affecting a Manufacture in any of its Stages, upon whom would that Tax ultimately rest? Not upon the foreign Market; for you must suit your Price to that of the Market: not

^b As some Illustration of this Principle, it may be observed, that the Price of Wool in *England* had fallen from Forty Shillings to Ten, even by the Time of *Charles II.* (*Britania Languens*, P. 58.) The Home Consumption, and the Quantities of it that have been smuggled to *France* and *Holland*, may have kept it up at that Price ever since; but how is this Fall to be accounted for otherwise, than that the Manufacturer could not bear the Loss upon the Price of Woollens in the foreign Market, and that therefore the Loss fell back upon the raw Material?

upon

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upon the Manufacturer, Sailor, or Merchant; for they must desert their Occupations if their Profit be diminished. It therefore can only fall upon the raw Material, and so upon Land. “ It is in vain (says Mr. *Locke*) in a Country whose Fund is Land, to hope to lay the publick Charge of Government any where else, there at last it will terminate. The Merchant (do what you can) will not bear it, the Labourer cannot; and therefore the Landholder must.”

It is clearly therefore the Interest of the Landed Gentleman, that the Cost bestowed upon the raw Material should be as light as possible: For any Thing that encreases that Cost, be it in what Stage it may, every Tax or Monopoly^c that can affect the Manufacturer, Sailor, or Merchant, must fall upon the raw Material, and will inevitably reduce the Value of Land.

LET the Landed Gentleman therefore protect and cultivate the Trader. His Lands are stationary, and derive their Value from Trade; but the Trader is free to go where he pleases, and carry with

^c Monopolies operate as Taxes, by making every Thing monopolized dear.

him

CONSIDERATIONS. 7

him his Wealth and Art, and reside in that Country where he shall be best received.

LET us now turn our Attention for a Moment to the different Kinds of Tax. They can hardly be more than three; upon Import, Export, and Excise, though I shall not treat of them exactly in that Order.

TAXES imposed upon the Importation of any Thing necessary to our Manufactures, are perhaps more pernicious than any other Kind of Tax whatever, and beyond all Comparison more oppressive than Duties upon our Exports; for a Duty imposed upon the Exportation of a Manufacture is collected in the last Stage of its Progress, or rather in its Maturity; whereas a Duty imposed upon the Importation of any Thing necessary to a Manufacture, is a Tax upon it in every Stage, which in every Stage is encreased, so as to become, at least, doubly oppressive upon the Manufacture when exported. Suppose a Duty upon the Importation of Fuller's Earth, of Sixpence in the Pound, and a Pound of Fuller's Earth to be used to every
Yard

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Yard of superfine Cloth, the Sixpence in the Pound being advanced by the Importer, and paid with Interest and Profit in every successive Stage of that Manufacture, might well amount to a Shilling upon every Yard of superfine Cloth exported^d. Thus the Price of Wool would be lowered, by what in former Days might be considered as a Tax in which the Landed Gentlemen were not at all concerned^e.

A FURTHER Absurdity^f, though not so striking, appears in general throughout Taxes upon Importation, and it is this: As a trading People we should send our Manufactures to many Countries where Gold is not plenty, where, if we were to insist upon Payment in Gold, we could sell but little, and at a low Price; whereas, if we should barter our Goods for those of that Country, cheap there, though valuable with us and in other Kingdoms, we should not only dispose of much more of our Manufactures, but be much more am-

^d Vide Sir *M Decker's* Calculation of a Tax upon Leather.

^e It is from these Considerations that dying Drugs for many Years past have been exempted from Duty.

^f Vide *Brit. Lan.* page 61.

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ply paid for them. Our Importation would be a very considerable Return for our Export ; out of which we should first supply our Home Market at a cheap Rate, and then re-export the Surplus to other Countries^z. But if our Importation of foreign Commodities be loaded with Taxes, so that we cannot re-export them with Profit, that Importation must be limited to the Quantum of our Home Consumption, and thus we not only confine our Exports, which might otherwise be great to those Countries, to the Amount of our limited Importation from thence, but we preclude ourselves from making Money of the Industry of Strangers, whose Growths and Manufactures we might thus cheaply procure, and sell elsewhere to great Advantage ;

^z This Kind of Importation, with a View to Re-exportation, is necessary to a Trade from Port to Port. (Sir *W. Raleigh* & *Brit. Lan.* page 37.) I consider the Laws made in the Reigns of some of the wisest of our Princes against Exportation of Plate and Money, as Laws of Policy, calculated to force *Great-Britain* into both an Export of her own Manufactures, and into a Trade from Port to Port, which is a Trade that might be carried on to a great Extent, without the Exportation of Money.

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which

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which is the Kind of Trade that principally enriches *Holland*, and makes the *Dutch* the Carriers, and their Country the Storehouse^b of the commercial World.

THIS leads me to observe, that Taxes upon Importation of Articles for Home Consumption, and of the grossest Nature, may be highly impolitic. Thus Taxes upon imported Pitch, Tar, Hemp, Masts, &c. might in many Cases be decisive against that lucrative Trade which I have just mentioned; would encrease Freight upon all Occasions, and the Expence of

^b *Britania* Lan. P. 63, speaks of *Holland* as by these Means being the Storehouse of the World. Sir *W. Raleigh* says, that *Amsterdam* is never without 700,000 Quarters of Corn, which must have been brought up in other Countries to be re-exported. *De Wit* (Mem. 211) says, "the greatest Part of the *French* Exports are for *Holland*." He says (Do. P. 214) that "the *Dutch* consume and sell all the Wines and Salt that go out of *France*." It is obvious that such immense Importations can only be made with a View to re-export, the *Dutch* therefore must have been Enemies to Taxes upon Importations. Sir *W. Raleigh* says of *Genoa*, that being formerly a free Port, it was the Storehouse of *Italy*; but that upon setting a Custom of 16 per Cent. on Goods imported, it lost its foreign Trade to *Leghorn*, which became a free Port, and continued so, and retains its flourishing Condition.

exporting

C O N S I D E R A T I O N S. I I

exporting our own Manufactures, and (what is of the greatest Consequence) might well debar us from embarking in the Fishery upon our own Coasts, the greatest perhaps in the World, which the *Dutch* and *French* at present enjoy almost unmolested, and by those Means furnish themselves not only with Shipping and ⁱ Sailors, but with a valuable Article of Commerce, which they exchange for the Manufactures of other Countries, or Materials to be worked up in their own. It is indeed a Branch of Trade, which makes the Commerce of the World easy; but from which any People improvidently taxed are consequently excluded.

TAXES that bear directly upon the Necessaries of Life, and render them, either

ⁱ *Britannia Languens* (P. 31) says “ the mere Fishing Trade for Herring and Cod, on the Coast of *England* and *Scotland*, employs above 8000 *Dutch* Ships or Vessels, 200,000 of their Seamen and Fishers; and the Herrings and Cod sold by the *Dutch* in foreign Countries, do bring an annual Profit of 500,000*l.* Sterling to that Nation; besides which it is accounted that 250,000 People more are employed at Home, about this particular Navigation.” *Mr. Smith* of *Improvements*, &c. page 268, 269, 270, computes the Profits made of this Fishery by the *Dutch*, and other Foreigners, at 10,000,000*l.* Sterling per Annum.

dear

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dear or scarce (which are for the most Part Excises) are in effect Taxes, not only upon our Home Consumption, but upon our Manufactures for foreign Markets. For the Manufacturer, having no Income but what his Labour produces, must pay the Tax, whether it be upon Linen, Tobacco, Tallow, Leather, his Hearths, his Food, or any other Necessary, by raising the Price of his Labour. But as the foreign Market will not, on that Account, offer a higher Price than before, the Cost must fall upon the raw Material and the Land.

EVERY Tax upon Necessaries, so far as the Manufacturer consumes of them, operates in about the same Degree against Manufactures, as a Tax upon the Importation of Materials used in Manufacture, and like the Tax supposed to be laid upon Fuller's Earth, would amount to double what was originally imposed, by the Time the Manufacture is arrived at Maturity. But if the Manufacture be itself a Necessary, as Linen or Woollen Cloth, it operates as a Charge upon every other Manufacture whatsoever. Thus the Price of a Shilling a Yard upon Cloth, occasioned by a Duty upon Fuller's Earth, must be paid by the Manufacturer of Linen, when he shall buy
his

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his Coat, and he must be again repaid by the Consumer of Linen. So that upon tracing a Tax upon Necessaries thro' its different Stages, we find, it is a Tax upon Manufactures, amounting to two or three Times as much as was originally imposed^k.

I WILL add one Word more upon this Subject ; that if we would have Labour as cheap as we can, not only all Taxes upon Necessaries, but all Restrictions that render Necessaries scarce, ought to be done away ; and therefore all Monopolies ought to be abolished. There are indeed no Monopolies that I at present recollect in *Ireland*, of which we ought now to complain, unless it be such as arise from some of the Acts of Navigation, with respect to Ships and Seamen, and Necessaries for Navigation^l. And as those Acts were intended to promote Shipping, and the Welfare of this Kingdom, probably, as well as that of *Great Britain*, I should hope that if they should be thought in *Ireland* to be

^k Vide this proved by Sir *M. Decker*, page 32, 33, &c.

^l Vide 12 Car. II. 18. *Brit.*

prejudicial

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prejudicial to our Trade, they will be repealed, so far as they relate to our foreign Trade at the least. And even in our Trade to the Dependencies of *Great Britain*, Care might easily be taken to exclude the Intervention of neutral Shipping, without all the Restrictions imposed by those Acts. Let the Manufacturer and Ship-builder, and every other Person concerned, be accommodated with whatever he requires, and from whomsoever and whatever Country he can procure it cheapest. His Labour will be the cheaper, and the Kingdom will be reimbursed by the Sale of its Manufactures. Whereas, if from narrow Policy, we should confine their Consumption to the Produce of this or that Country, or tax the Importation of foreign Necessaries, we should increase the Manufacturer's Expence, and diminish our own Profits.

I SURELY need not add that the manufacturing even such raw Materials as are the Growth of other Countries is highly beneficial, for every Manufacture employs a Number of People, and encreases Home Consumption. Will any Man of landed
Estate

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Estate pretend that he would derive no Benefit from an extensive Silk Manufacture? Must not all the Persons engaged in that Manufacture spend, principally in this Country, whatever they make by their Trade? Be the Number of Silk Weavers what it may, are there not so many more Inhabitants of this Country, than could otherwise subsist here? So many more Consumers of Woollens, Linens, Corn, and every other Necessary?

SIR *W. Raleigh* says, that a Fishery gives Employment to thirty other Trades; and though the Labour of the Fishermen be not expended upon Materials, the Growth of this Country; yet, having collected his Gold in the Depth of the Seas, he spends it upon Shore. The Farmer supplies him with Biscuit, the Grazier with Beef, Leather and Wool. No Trade gives so much Life to Commerce, or contributes so much, by Sailors and Shipping, to the Safety of an insulated Kingdom in the Situation of *Great Britain or Ireland*.

I HAVE now run through almost every Restraint upon Trade that arises from Taxes, whether upon the Importation of
any

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any Thing necessary to the Manufactures, upon Importation generally, upon what may be necessary for Freight and other Uses, or upon the Necessaries of Life; and they all appear to be highly injurious to Commerce, by either limiting the Demand, or encreasing the Expence bestowed upon the Manufacture or Export. And I have offered some Arguments, and certainly great Authority, to justify my concluding; that all such Taxes fall ultimately, with double or treble Weight, upon Landed Property.

WHEN Taxes are imposed, and the Price of the raw Material cannot be further reduced, nor the Price in the foreign Market raised, the Manufacture is gone. This literally happened with respect to Wool in *England*. We are in *Ireland*, as yet, but young in Trade; let us therefore turn our Eyes towards *Great-Briain*, whose Taxes are such as to have ruined her Commerce, and learn from her Misfortunes to avoid the same Measures.

THE State of one great Manufacture will sufficiently shew how much the Trade of *England* suffers by Taxes and other Restrictions; and as the Woollen Manu-
ture

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ture is at present deservedly our principal Object, let us take it for our Example; for while it will shew the Burden under which our Sister-Kingdom labours, it will also shew the immense Value of that Manufacture to us, and evince the Certainty, that by avoiding improper Taxes, we must necessarily become Masters of that Branch of Trade.

DE WIT in his Memoirs (page 57) says, that the making a Piece of Cloth in *Holland* costs seventy Livres, of which twenty are paid for Taxes. The Work then untaxed would cost only fifty Livres; so that twenty Livres being charged upon fifty, the Manufacture is taxed Forty per Cent. Sir *M. Decker* says, that since *De Wit's* Time, Taxes have been so much encreased, that he is moderate in saying that the Woollen Manufacture in *Holland* is taxed Fifty per Cent; yet, does the *Dutch* Cloth of eight or eleven Shillings a Yard, come cheaper to a foreign Market, than *English* Cloth of the same Kind. The *English* Cloth must therefore be charged with a fictitious Value of more than Fifty per Cent, which artificial Value arises partly from Taxes (which amounted to Thirty-one per Cent, forty Years ago^m) and the

^m Sir *M. Decker*, page 40.

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Remainder from improper Restraints, of which they have many in *Great Britain*,
Expence of Freight, and so forth ⁿ.

I WILL suppose, then, that the *English* are underfold only by One per Cent. which might turn the Balance. In which Case,
a Bale of Goods, worth - £.100
Has an artificial Value of - 51

And without that artificial Value, }
would bring equal Profit to the } 49
Merchant if sold for - }

ⁿ This Expence particularly arises from improper Restrictions, principally imposed by the Acts of Navigation, so that almost any of our Neighbours can have Pitch, Tar, Masts, Sails, Cordage, Sailors and Shipping, so much cheaper than the *English*, as to build or repair a Ship at less by one-half the Expence. *Britania Lan.* 52.

The *Dutch* are not only frugal in the Materials, but in the Form of their Ships, and calculate them so as to be navigated by one-third of the Number of Hands that the *English* use. Whereas the *English* Ships are all of the same Kind, and that the most expensive. Sir *W. Raleigh* observes, that if an *English* and a *Dutch* Ship be at *Dantzick* of 200 Tons each, the *Hollander* would serve the Merchant cheaper by 100*l.* than the *Englishman*, being sailed with nine or ten Mariners, but the *English* with 30: Yet that the *English* Carpenters keep their old Way of Building.

IF

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IF *Great Britain*, therefore, could either relieve that Trade from Taxes, amounting to at least Thirty-one per Cent. or Restrictions of various Kind, which occasion the remainder of the artificial Value, or both, she would, by so much, undersell the *Dutch*: if relieved of both, she would undersell them by Fifty-one per Cent. That the artificial Value of Woollens should amount to more than half their market Price, or that *Great Britain*, without that artificial Value, should be able to undersell Foreigners by one-half, may appear strange and incredible to many. But it must also appear incredible to many, that Wool should ever, by any Possibility, sell for four-fold its ordinary Priceⁿ; that in *England* it should sell for Forty Shillings the Tod, and that in *Ireland* its Value should rise in the same Proportion; yet English Wool is known to have formerly borne that Price; nor do I despair to see Taxes in *Ireland* removed from all Manufactures, and the Price of Wool considerably greater. The Peo-

ⁿ I by this, indeed, suppose Wool at no more than Ten Shillings the Tod, and it has frequently been no higher in some Parts of *England*.

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ple of *England*, who have seen their Way through Science further than any other, have been blind to Commerce, otherwise their Attention to this Manufacture alone, the most valuable of any, might have induced them to be more sparing in their Restrictions upon Trade, no Branch of which can be taxed without Injury to the Remainder.

THEIR Effects are obvious in the heavy Losses *Great Britain* has suffered. Her Manufactures are become too dear for any of the foreign Markets of *Europe*; the Silk Manufacture is hardly sufficient for her home Consumption; her Woollens and Linens are forced upon her Dependencies in the West, from whom she receives a Return at such low Prices, as to produce some Profit upon Re-exportation. The East too is made subservient to the Trade of *Great Britain*; her Manufactures are brought to *England*, whence they are re-exported to other Parts of *Europe*. In the Whole of this Commerce, *Great Britain* has depended upon Conquest; she monopolizes the Trade of the East, by Means of an Army of 70,000 Men. But it is throughout only an artificial Trade,

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Trade, which will subsist no longer than while *Great Britain* shall maintain her Superiority in Arms.

IRELAND has no such Resources : she has no Dependencies, no Military for Conquests, no Navy. But she has been kept so poor, that the utmost Debt that she has been able to contract, will, I should hope, be nothing, when once her Ports shall be frequented. She, on the other Hand, derives Advantages from Nature, which no other Country but *Great Britain* can boast. With these *Ireland* ought to look for Wealth by a fair and universal Trade. *Great Britain* has at length acted towards us with Liberality and sound Policy, in letting us into the Advantages of a Trade with her Dependencies, equally advantageous with her own, and relieved us from most of those Restraints upon our Commerce with other Countries which she had imposed. It remains with *Ireland* to remove such Impediments to Trade as depend upon her own Legislature.

IRELAND is at present so circumstanced, its Trade so capable of being made absolutely

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lutely free, its Finances might be so easily put upon a new and more advantageous Footing, that its future Prosperity or Misery, will principally depend upon the Wisdom of the present Parliament. I confess I look for more Spirit and Zeal from the present, than I expect to meet with in any future Parliament: and I could wish them to finish the great Work which they have begun, by not only procuring a Removal of those Restraints upon our foreign Trade, which still remain, but by making such internal Regulations as are absolutely in their own Power.

THE remaining Restraints, I am persuaded, will be easily removed; they arise principally from the Acts of Navigation, particularly 12 Car. II. 18, and are prejudicial to our Commerce, by encreasing the Expence of Freight. *Great Britain* cannot hesitate to repeal such Acts, so far as they relate to *Ireland*; for it is of no Use to her that we should be bound by them, though it is highly injurious to us. We must therefore still direct our Efforts towards an absolute Freedom of Trade, which ought ever to be our Object of Pursuit, and our leading Principle in every Measure by which Trade
can

can be affected. If a Free Trade be not at this Instant within our Reach, yet it is at so little Distance, and so easily attainable, that every home Regulation ought to be calculated with a View to receive it. Liberty to Trade will be of little Advantage, if not aided by internal Policy, and that Policy ought to consist in such Regulations as may enable us to open our Ports to all the World. Free Ports are the Lungs of Commerce, through which, like the Blood, it ought to circulate, and its Health and Vigour will be according to the Freedom of its Circulation. Let our Ports be free, and the Mildness of our Government, the Justice of our Laws, the Fertility of our Soil, and the many natural Advantages, with which our Island is blessed, will operate like the vigorous Impulse of the Heart, cherish our Manufactures at Home, and disperse our Commerce through every Channel, to the Extremities of the World.

THE great Difficulty will arise from our Revenues ; how they can be raised or collected without Restraints upon our Trade, is the principal Object of my Inquiry ; and I am pleased to find that I am not the first Person that has thought it possible.

THE

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THE Charges of Government are very considerable for a Country so poor as *Ireland* has been hitherto. They are supplied almost entirely by Taxes upon Trade; and these, though inadequate to their Purpose, by at least one-fourth, are such a Weight upon the People, as to be a very considerable Impediment to our embarking in that Commerce that is now open to us.

THE Sum to be collected for the current Year (for the Revenues being deficient, we can only judge by this) including the Expence of Management, and the Premiums given by Parliament, will amount to 1,232,321*l.* ° at the least. And this being raised almost entirely by Duties upon our Imports and Exports, our Excise and Hearth Money, operates, as has been shewn, with double or treble Weight

• Nett Management of the Hereditary Revenue; and Additional Duties,	}	310,287	18	5 $\frac{1}{8}$
Nett Management of Stamp Duties,		13,772	6	2
Premiums,	—	196,733	13	1
Charges of Government,	—	1,943,850	1	10 $\frac{1}{2}$
Biennial Charge upon the People,		2,464,643	19	7 $\frac{1}{8}$
Annually,	—	1,232,321	19	9 $\frac{2}{8}$
				upon

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upon Trade, ^p and must therefore be considered, as at least 2,464,643*l.* charged upon our Manufactures. Now whatever falls upon the Manufactures, has been proved to fall ultimately as a Charge upon Land. And the Rental of *Ireland* being at the utmost not more than 7,000,000*l.* ^q the Taxes must in Reality amount to very near Seven Shillings in the Pound upon Land ^r.

Now nothing is more obvious than that if the Landed Gentlemen were to take the Supply of Government upon themselves, one-half of the above Sum would be suf-

^p Vide Sir *M. Decker's* Calculation, p. 32, 33, 34, &c.

^q Sir *W. Petty*, and from him *Warner*, computes the Number of Acres in *Ireland*, good and bad, at 10,000,000, which I probably over-value in estimating them at Fourteen Shillings an Acre, producing a yearly Rent of 7,000,000*l.*

^r Sir *M. Decker* makes a Deduction for such Proportion as the Value of Goods exported bears to the home Expence, the Amount is but one-eighth. However, this seems contrary to his first Principles, for he himself proves, that the foreign Market will not pay our Taxes, and that the Taxes therefore fall upon Land, before Manufactures are exported.

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ficient.

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ficient.* For the Charge upon Land would then be no greater than the real public Expence[†], together with the Expence of Management, which, altogether, amount to but one half; so that the Owner of Land would have 1650*l.* to spend out of his 2000*l.* a Year, instead of being reduced, as at present, to 1300*l.* and Trade would be entirely relieved. I will not here compute how much the Prices of Things would fall, upon being relieved from Taxes. That they would fall is certain, for they would lose their fictitious Value[‡]; so that an Income of 1650*l.* a Year might purchase as much at least as 2000*l.* did before. Nor will I at present compute what Advantage would arise to the Land-holder, rather than to any other Man, from our Manufactures being sent untaxed to Market, and the great Increase of Commerce that would arise therefrom; for what I have already mentioned ought

* Three and Six-pence in the Pound upon Land alone produces 1,255,000*l.* a Year, whereas the whole of the public Charges, Premiums and Expence of Management, is but 1,232,321*l.* 19*s.* 9³/₈*d.*

† I here include Premiums given by Parliament.

‡ This is not against the general Principle that I have hitherto adhered to; for all Articles here are at present too dear for *Ireland*, and Manufactures must fall considerably, before we can supply Strangers.

to

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to be a sufficient Motive to induce him, were it necessary, to take the whole Supply of Government upon himself.

AFTER all, I am not going to propose a Land-Tax. The Kind of Tax that I shall recommend will be still more favourable to the Landholder, because the Man of moneyed Property will bear a Share in its Weight; nor is it an unpleasant Reflection, that it will fall only upon the Luxuries of Life; and that every Man will ascertain the Proportion that he himself shall pay. It has ever been considered as the Test of *English* Liberty that no Man shall be taxed, except by his own Consent, and his Consent is declared by the Representatives of the Kingdom in Parliament. But in *Ireland*, should this Plan be pursued, we shall exceed even *English* Liberty; for here every Man, who shall assent, shall declare his Assent himself, and rate the Proportion in which he shall contribute to the general Supply. The Idea is, Sir M. Decker's, and it is this:

LET the Income of every Individual be computed according to the Luxury he uses. And in order to this,

EVERY Person, using any of the following Articles of Luxury, shall take out
a Licence

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a Licence yearly, for the highest-rated Article of Luxury that he intends to use.

His Income shall be supposed to be suited to the Rank of Life in which that Article of Luxury shall place him, and he shall pay a Subsidy of Three Half-pence in the Pound upon that Income.

ARTICLES OF LUXURY.	Computed Incomes.	Three Half-pence in the Pound.		
		£.	s.	d.
1. Two complete Sets of Coach-Horses and Two Carriages,	8000	50	0	0
2. Dishes or Plates of Silver at Table, commonly called Services of Plate, - - -	4000	25	0	0
3. One Coach, or Carriage, and Six Horses, - - -	2000	12	10	0
4. One Coach, or Carriage, and Four Horses, - - - - -	1000	6	5	0
5. One Coach, or Carriage, and Pair of Horses, - - -	800	5	0	0
6. Jewels for Drefs, other than Rings, Pins, and Ear-rings,	800	5	0	0
7. A Sedan Chair, - - -	500	3	2	6
8. Gold or Silver Embroidery, or Lace on Clothes, - - -	500	3	2	6
9. Silver Plate for a Side-Board, other than Spoons, not having Services, - - -	500	3	2	6
10. China Services at Table, -	500	3	2	6
11. Jewels in Rings, Pins, and Ear-rings, - - - -	250	1	11	3
12. A Chair, or Chaise, with One Horse,	250	1	11	3
13. Silver Table Spoons, - -	50	0	6	3

OTHER

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OTHER Articles of Luxury might be added to these. Nor ought those who have more than 8000*l.* a Year to escape being taxed according to their Incomes. The above, however, is sufficient to explain the Plan, and it is properly left to Parliament to make the System perfect.

HUSBANDS ought to pay for their Wives one-fourth Part of what they pay for themselves.

FATHERS, or Mothers (where there is no Father) to pay one-eighth for each Child under Age.

BACHELORS to be doubly taxed, from the Age of twenty-one Years*.

No Person keeping a Public House, to furnish Cards, Dice, Nine-pins, or any other Articles of Sport or Gaming, unless they pay for Article 9. These being the Corrupters of Servants, Labourers, and Manufacturers.

As to the Manner of collecting the Tax, it will be less expensive than any other.

* This is to put them on a Footing with Masters of Families. If then you compute the Tax paid by Bachelors, you will find that four Subsidies amount to One Shilling in the Pound upon the Income.

Let

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Let an Officer be appointed in every County to receive the Tax, and give a Licence for such Article of Luxury as each Inhabitant of that County shall pay for ; whereby he will be entitled to use that Article of Luxury for a Year.

LET that Licence be registered with the Church-Wardens of their respective Parishes, and let each Man's Contribution towards the Expences of his Parish be computed according to the Income at which his Licence rates him. Thus will every Man find it his Interest to watch, lest his Neighbour should cheat the Public, and thereby avoid the Parish-Cess ; and as the Articles of Luxury that I have mentioned, are all of them of Notoriety, it is hardly possible that any one Man should be suffered to use them, without contributing his full Share to the Public-Tax, and to the Parish-Rates. People are far more prying into the Proportion their Neighbours pay to the Parish-Rates, than to Taxes imposed for the Use of Government ; and as, by this Plan, no Man can pay any Parish-Rate at all, until he shall have first paid his Subsidy to Government ; nor can pay his fair Proportion to his Parish,
unless

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unless he have first done so to the Public; which must appear by the Parish-Registry, every Man will not only easily detect any Fraud in his Neighbour, but find himself applauded by his Parish for so doing; since the Parish will thereby be eased in Point of Rates, especially if Fines were imposed upon Delinquents for its Use.

THE Accompts of the Officer collecting the Tax, or a Copy of them, ought likewise to be laid before the Parish, thereby to check their Registry; for if any Person should not pay it all, his Name would then be wanting in the Officer's Accompts, as well as in the Registry: If he should not pay enough, the Deficiency would appear against his Name in both. If a forged Licence were registered, his Name would be wanting among the Public-Taxes, and the Parishioners, the Fine being paid to the Parish, would be interested to take Notice of it. If the Officer should secrete the Public Money, the Parish-Registry would detect it. And if the Fine imposed upon him too, were given to the Parish, the Parishioners would not fail to sue him for it. Many Regulations would be necessary that need not be mentioned here. I will only
further

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further say, that I know no Tax, at present, having so many Checks, or calling upon so many Persons in Honour and Interest, to detect Frauds as this.

THE Landed Gentleman must not here suppose, that by contributing largely to the Expences of Government, he will be a Loser, till such Time as his Leases shall fall in ; for I am much deceived, if he has not already observed, that the Fall of Prices will do much more than re-imburse him, till such Time as he himself shall have raised his Rents. So that though he cannot well derive Profit in both Ways, yet he must be so very considerable a Gainer in the one, or the other, that, as Sir M. Decker says (page 92) ‘ he would actually find the Value of his Estate doubled.’

BUT the principal Advantage arising from this Tax is, that Commerce may be absolutely free, and the whole fictitious Price, which Taxes and Restrictions create, be effectually removed. The Price of *Irish* Woollens is by no Means less than that of *English*. And as there is no natural Reason for their bearing so high a Price, it follows, that their fictitious Value must amount to, at least, as much as that of the
Cloths

Cloths of *Great-Britain*. It is equally clear, that should this be removed, we shall readily undersell Foreigners, and of Course become Masters of the Woollen Trade; for our manufactured Goods will then be more valuable to them, than our Wool. I can even look so far forward as to say, that hereafter the Sheep-walks of *Ireland* and *Great-Britain*, may become so insufficient to supply the Demand, as that the *Irish* Woollens may be adulterated by the Importation and Mixture of *French* and other Wool; for whatever Country produces the best Wool, is naturally the Seat of the Manufacture.

NOR is it improbable that we shall become Masters of the Fishery, when Trade shall be exempt from Taxes and Restrictions, under which other Nations labour; if we want Skill or Capital, our Neighbours will supply us, with both. Let us but receive Foreigners, and they will bring with them Wealth and Arts^y. The *English*

^y The *Flemings* being driven out of their Country by the Duke of *Alva*, and the *Hugonots* by *Lewis XIV.* contributed principally to the establishing or perfecting of the different Manufactures of *Great-Britain*.

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will instruct us in Woollens, the *Dutch* in the Art of cheap Navigation. Our Linens will find an easier Vent abroad, when Freight shall be made cheap; and even the Silk Manufacture may find itself advantageously situated in *Ireland*. I will not estimate these four great Branches of Manufacture with Sir *M. Decker*, though he makes their Produce enormous. I will only say, that should we open our Ports to Commerce freely, whatever is advantageous in those Branches of Trade must be ours.

THE Trade from Port to Port, which I have so much coveted, will necessarily follow. Great Manufactures, the Fishery, and cheap Freight, lead to it of course. When the Trade of *Ireland* shall be exempt from Tax, it is impossible that our Progress in Commerce should not be rapid. Strangers would make this Island the Center of Trade, though the Nation were to neglect it^z. The public Charges, though of but
Half

^z This Maxim is as old as *Xenophon*, who would have persuaded the *Athenians* even to pay Honour to Foreign Merchants. *Αγαθὸν δὲ καὶ καλὸν καὶ προεδρίας τιμᾶσθαι ἔμπορος καὶ ναυκληρὸς, καὶ ἐπὶ ξενίᾳ γ' ἴσθιν ὅτε καλοῦσθαι, οἱ δὲ δοκῶσιν ἀξιολογοῖς καὶ πλοίοις καὶ ἐμπορευμάτων ὠφελεῖν τὴν πόλιν. Ταῦτα γὰρ τιμασσομένοι, οὐ μόνον τε κερδῆς ἀλλὰ τῆς τιμῆς ἕνεκεν προ φιλῶς ἐπισπεύδουσιν δι, ὅσ γιμνῶν*

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Half their former Weight upon Land, would become lighter every Day, not merely by the Increase of Rents, but by the great Influx of Strangers, and the numberless moneyed Fortunes that would suddenly spring up in this Country. The Taxes which at present operate upon Land, as Seven Shillings in the Pound, would be at once reduced to Three and Six-pence. The

γέμην πλείονες εισοικιζέοντο τε καὶ ἀφικοῦντο, δηλονότι τοσούτω δὲ πλείον
εἰσαγούσιν, καὶ ἐξαγούσιν, καὶ ἐκπυμποῦσιν, καὶ πωλοῦσιν, καὶ μισθοφοροῦσιν, καὶ τε-
λεσφοροῦσιν. (Ξενοφώνος ποταμοὶ, Ἡ περὶ προσόδων). It would be for
the Honour and Advantage of the State, to give Prece-
dence in all publick Places to foreign Merchants and Sea-
men, and to invite to the publick Feasts such of them, as
by their Ships and Commodities, do Service to the State;
for pleased with the Honours they receive, as much as with
the Profits they make, they will quickly return to (us)
as their Friends. And it is clear beyond Contradiction,
that our Trade and Commerce would be extended, our
Exportations and Importations encreased, and the stand-
ing Income and Revenue of the State improved, in Pro-
portion to the Number of foreign Merchants and Sea-
men of all Kinds, that shall establish themselves among
us.

(Brit. Lan. 68.) The excluding great Numbers of
foreign Ships from our Ports, must prevent our vending
great Part of our Beef, Pork, Corn, Beer, Cloathing,
and other Neccessaries.

(Do. 68.) The *Dutch* allow free Commerce to all Fo-
reigners and their Ships.

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Rates of Land then might probably rise Three and Six-pence in the Pound, and I cannot doubt that they would rise even more than that; however, suppose them to rise but Eighteen-pence in the Pound, the Tax will then be reduced to Two Shillings. But in the Course of this, we cannot but conclude, that the Luxuries of moneyed Men, would pay at the least a Shilling, so that the Tax which at present operates as Seven Shillings in the Pound upon Land, would very shortly be reduced to One. The Fall of Interest, which necessarily follows Wealth, would relieve those who pay much Interest, from that remaining Shilling.

How easily, on the other hand, would the Wants of Government be supplied, the Tax being in its Nature less oppressive than those in Use at present, and the Ability of the People constantly encreasing: should it be necessary at any Time to encrease the Number of Subsidies, the Collection will be equally easy, and Commerce will not be endangered from ministerial Ignorance of Finance in every new Tax^a.

I am

^a I should be very sorry that this were supposed to point at any Individual, but it would be particularly inapplicable

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I am so convinced of the Permanency that might be given to a hereditary Revenue collected in this Manner, that I am more afraid of offering too much, than that my Offer will be rejected by the Crown. The first Shilling in the Pound that should be collected, might be too little at present, and would be greatly too much in future. I should therefore wish that as much were settled upon the Crown, to be paid annually out of the first Receipts, as the Crown ever received in one Year by the hereditary Revenue^b, and of this, I should think, the Crown ought to accept; for if the Crown should require, that a greater Revenue be settled upon it than it has hitherto enjoyed in Times of its utmost Affluence, as a Purchase of the Royal Assent, to such Acts as may be necessary for emancipating our Trade from Taxes; it will be in Effect, declaring that political as well as commer-

plicable to the Chairman of the Committee of Supply, on whose Knowledge and Integrity I have great Reliance.

^b The net Produce of the Hereditary Revenue, seems to have been at the highest in the two Years ending *Lady-day* 1765; it then amounted biennially to 1,031,280*l.* 4*s.* 11 $\frac{3}{4}$ *d.* annually 515,640*l.* 2*s.* 5 $\frac{1}{8}$ *d.*

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cial Liberty, is too much for *Ireland*; and that the only Road to a Free Trade, is by making the Crown independent of the People. But this I should hope there is little Reason to expect; for the Crown may well rely upon the Affection and Generosity of its *Irish* Subjects, that while their Interests meet with due Attention, any Supply that may be necessary to Government, will be liberally and freely granted. —Whereas, on the other Hand, if the Crown should refuse to relinquish its present Revenue, for one by which Commerce would escape the Oppression of Taxes, there is an End of all Prospect that our Trade can be absolutely free; and our Ports must remain under the Restraint of Revenue Officers, as at present.

THE Creditors of the Publick will likewise derive a Security from the Plan of Finance before us. If the first 515,640*l.* 2*s.* 5 $\frac{1}{2}$ *d.* be a hereditary Revenue for the Crown, let the next raised Money be appropriated to the Payment of all Interest and Annuities. At present the Loan Duties might fail, yet Government might be supplied from other Funds; on the Plan I now offer, Government would be reduced to
the

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the hereditary Revenue, till such Time as the Public Creditors should have first received their Interest and Annuities.

THE Trade to the *West Indies* and *British Colonies* may, at first, appear inconsistent with this Plan, since the Duties are to be equalized between *England* and *Ireland*. However, when the great Benefits attending free Ports are considered, that Trade ought to be given up for them, if necessary. But for this I can see no Necessity. Many Ways might be adopted in the *English* Parliament, to prevent *Ireland* from having any Advantage over *England* in that Trade^c, without trespassing on the disputed

^c *Great Britain* gives a Drawback upon the Re-exportation of many *West India* Goods: Let her do the same upon all, and let her Drawback be of the whole Duty, if she think it right; in order to be on an Equality with us. But let our Import and Export be free, as we desire no Revenue by either, but wish to remove all Revenue Officers from our Ports.

But if *Great Britain* merely wishes to prevent *Ireland* from supplying the *English* Market with Goods from the *West Indies*, let a Duty payable in *Great Britain* upon the Import of such Goods be the same, whether they come last from *Ireland*, or directly from the *West Indies*.

If no one of these Proposals should please, let the Revenue Officers be continued in their Ports, merely for
that

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ed Ground of binding *Ireland* by *English* Statutes.

LET us now see how far *Great-Britain* might be injured by such Blessings bestowed upon her Sister Kingdom. In my Opinion, *Great-Britain* would receive infinite Advantage. It is certain that Vicinity is of Use to Manufactures, and it is observed, with respect to *Ireland*, by an *English* Writer of great Authority, that a wealthy Kingdom would be infinitely a better Neighbour to *Great Britain*, than a Land of Beggars. *Ireland* might become highly subservient to the *English* Manufactures, were it only by Cheapness of Freight. In bulky Ladings, the *Dutch* are said to sail cheaper than the *English*, by at least Fif-

that Trade; and I should be very sorry to see my Friends dismissed without some ample Compensation. I have included the Expence of Management among the public Charges upon the People, as if the Revenue Officers were to be continued: and I could wish that every Man, though dismissed, should continue to receive a Salary equal to the Income of his Office during his Life. Many might be placed in other Departments, and even if that could not be done, the Amount would be but about £140,000 a Year, and I should think the Kingdom cheaply rid of them. They are, as Sir *M. Decker* says, the Tyrants of the Trader.

teen

teen per Cent : This gives the Manufactures of every other Nation, with whom the *Dutch* trade a proportionable Advantage over those of *Great Britain* ; and while the *English* adhere to their Navigation Acts, and their ordinary Mode of Ship-building, (Brit. Lan. 54.) the *Dutch* will retain this Advantage, unless Recourse be had to *Ireland*. But should *Ireland* open her Ports, unincumbered by those Acts, and at Liberty to equip herself for the Seas upon the cheapest Terms, she will be able to transport the Manufactures of *Great Britain* to many foreign Markets, where they would otherwise be precluded by the Expence of Navigation^d.

G

AND

^d Brit. Lan. 65, says, " The Act of Navigation, (12 Car. II. ch. 18.) obliging the *English* to buy imported Goods only at those Ports, or of those Natives, of whose Growths and Productions they are, hath given Monopolies to all Foreigners on the *English*, for the Goods of their respective Growths and Productions ; the *Danes* (for Instance) raised their *Prizes* and Customs upon us, for Pitch, Tar and Timber, forcing us to pay near double what we did, and to pay in Money where we used to barter with them for Commodity : The like might be said of the *French*, those of the *Canary Islands* and others, particularly the *Leiflanders*, for raw Hemp and Flax ; at the best we are but at Mercy."

The

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AND now pardon me if I once more advert to the Woollen Manufacture. Should this Manufacture succeed in *Ireland*, to the Extent that may be hoped, we shall feed *Great Britain* at the Expence of the *French*,

The same Act imposes other Restraints of a very impolitick Nature; for Instance, that the Ships must be of *British* or *Irish* built, the Masters and Mariners $\frac{3}{4}$ of those Countries.

• Brit. Lang. (page 60) speaking of *England*:

Sir *M. Decker* (page 155) says, "by opening the Woollen Trade of *Ireland*, that of *Britain* would receive Benefit (though the contrary is the common Opinion) which I prove thus; I suppose one Pack of *Irish* Wool of 6*l.* Value to make four Cloths: that Pack of Wool being smuggled to *France*, works up two Packs of *French* Wool, making altogether twelve Cloths.

A Pack of <i>Irish</i> Wool therefore smuggled to <i>France</i> , hinders the Sale of twelve <i>English</i> Cloths, value 6 <i>l.</i> each, and prevents the circulating of — — —	}	£. 72
A Pack of Wool manufactured in <i>Ireland</i> can hinder the Sale of but four <i>English</i> Cloths —	}	24

The Difference is — — £48

It is computed that one-third of what <i>Ireland</i> gets, centers in <i>England</i> at last, which on the four Cloths at 6 <i>l.</i> each, making 24 <i>l.</i> is —	}	8
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The Benefit therefore that <i>England</i> receives from every Pack of Wool manufactured in <i>Ireland</i> , instead of being smuggled to <i>France</i> , is —	}	56
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Dutch,

Dutch, Silefians, and other Nations, whose Woollen Manufacture must be reduced to the most ordinary Cloths for their Peasantry, if ours should flourish. Those Countries were formerly supplied by *Great Britain*, as were likewise *Denmark, Sweden, Norway, Poland, Portugal, and Italy*; the greatest Part of which Trade *Great Britain* has lost, and is herself considerably supplied by *Silesia, France and Holland*. The Price of *English* Cloth has fallen by one-third in Foreign Markets within this Century; while, on the other Hand, additional Taxes at home have loaded all Manufactures with Expence. Under such Circumstances, the supplying of *Europe* with Woollens is no longer an Object for *Great Britain*.

It is not unusual for one Kingdom to stir up Enemies against another in Time of War. But it is doubly good Policy in *Great Britain*, to ruin the Trade of her Rivals and natural Enemies, by throwing it into the Hands of her Friends and Fellow-Subjects. If *France* has hitherto been enriched by the Jealousy of *England* towards this Country; she will now be reduced to Distress by her Liberality; the
Rents

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Rents in *Great Britain* will be sustained, perhaps increased, should this Country become truly commercial^f. Her Dependencies in the East and West, will supply her with Materials for her Foreign Commerce: Her Home Consumption must be the principal Support of her Manufactures^g, as at present; but should *Ireland* grow rich, *Ireland* would greatly contribute to that Consumption; her Trade would only enable her to collect Wealth to be spent in *Great Britain*.

UPON the Whole; that a Trade absolutely exempt from Tax and Restriction, is the greatest Blessing that a Free

^f If *Ireland* should undersel Foreigners in Woollens, not only her own Sheep-Walks will probably rise in Value, but also those of *Great-Britain*. The only probable Difference will arise from the Expence of Carriage.

The Value of Tillage and Pasture Lands in *England* would also be kept up by an increased Demand in this Country. The Demand for Coals and Tin would be considerable. In these *Great-Britain* could meet with no Rival.

^g Unless by the Cheapness of *Irish* Freight, *Ireland* might find it worth her while to purchase *English* Goods for the Supply of Foreign Markets.

People

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People can wish for, will easily be allowed ; that after adopting the Plan of Revenue here proposed, such a Trade might be established, is, I think, morally certain, and that all Orders of Men, from the Crown to the lowest Artificer, would be relieved by such an Arrangement of Finance, appears to me to be beyond Contradiction. If so ; be not content with reading and approving, but carry into Effect what alone depends upon yourselves. Let it be told to latest Ages, highly to the Honour of this Parliament, that it not only emancipated this Country from Difficulties which, for near a Century, had appeared impracticable, but gave her the wisest System of Finance, and the freest Commerce that ever Kingdom enjoyed ; and in one Session raised her from a sickly Infancy, to a vigorous and powerful Maturity.

F I N I S.